GEORGIA DEPARTMENT OF REVENUE

Comparative Summary of Net Revenue Collections

(unaudited - 000's)

	For the Month Ended						
		August 2013 (FY 2014)		August 2012 (FY 2013)		Change	% Change
Tax Revenues:		(FT 2014)		(F 1 2013)			
Income Tax - Individual:	\$	699,546	\$	708,976	\$	(9,430)	-1.3%
Sales and Use Tax - General:							
Sales and Use Tax - Gross (Footnote 2)	\$	801,897	\$	839,312	\$	(37,415)	-4.5%
Local Sales Tax Distribution (Footnote 1)	\$	(374,255)	\$	(385,502)	\$	11,247	2.9%
Sales Tax Adjustments/Refunds	\$	(19,727)	\$	(7,012)	\$	(12,716)	-181.4%
Net Sales and Use Tax - General	\$	407,914	\$	446,798	\$	(38,884)	-8.7%
Motor Fuel Taxes:							
Prepaid Motor Fuel Tax	\$	46,249	\$	46,936	\$	(687)	-1.5%
Motor Fuel Excise Tax	\$	36,316	\$	35,779	\$	537	1.5%
Total Motor Fuel Taxes	\$	82,565	\$	82,714	\$	(150)	-0.2%
Income Tax - Corporate	\$	15,360	\$	11,974	\$	3,387	28.3%
Tobacco & Cigar Taxes	\$	20,143	\$	17,780	\$	2,363	13.3%
Alcoholic Beverage Taxes	\$	14,607	\$	13,751	\$	855	6.2%
Estate Tax	\$	-	\$	-	\$	-	15100
Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$	346 87,083	\$ \$	(668) 27,935	\$ \$	1,014 59,148	-151.8% 211.7%
Total Tax Revenues	\$	1,327,564	\$	1,309,261	\$	18,303	1.4%
Other Revenues:							
Other Fees & Taxes (Footnote 3)	\$	17,751	\$	9,155	\$	8,596	93.9%
Total Taxes and Other Revenues	\$	1,345,315	\$	1,318,415	\$	26,900	2.0%
		Voor 4	a Da	240			
GENERAL FUND		Year-t	o-Da		\$	Change	% Change
GENERAL FUND Tax Revenues:		Year-t FY 2014	o-Da	FY 2013	\$	Change	% Change
	\$		o-Da		\$	Change 50,866	% Change
Tax Revenues:	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual	\$	FY 2014		FY 2013			
Tax Revenues: Income Tax - Individual Sales and Use Tax - General:		FY 2014 1,457,911	\$	FY 2013 1,407,045	\$	50,866	3.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds	\$ \$ \$	1,457,911 1,618,992 (752,939) (28,052)	\$ \$ \$ \$	FY 2013 1,407,045 1,699,656 (781,566) (10,980)	\$ \$ \$	50,866 (80,663) 28,627 (17,072)	3.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1)	\$ \$	1,457,911 1,618,992 (752,939)	\$ \$ \$	FY 2013 1,407,045 1,699,656 (781,566)	\$ \$ \$	50,866 (80,663) 28,627	3.6% -4.7% 3.7%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes:	\$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001	\$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110	\$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108)	3.6% -4.7% 3.7% -155.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001	\$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110	\$ \$ \$	50,866 (80,663) 28,627 (17,072)	3.6% -4.7% 3.7% -155.5%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax	\$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233	\$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063	\$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170	3.6% -4.7% 3.7% -155.5% -7.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax	\$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001	\$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110	\$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108)	3.6% -4.7% 3.7% -155.5% -7.6%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax	\$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233	\$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063	\$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes	\$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188	\$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799	\$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes	\$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880	\$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523) 11,917	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357 37,899	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880 25,982	\$ \$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523)	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8% 45.9%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax	\$ \$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357 37,899	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880 25,982	\$ \$ \$ \$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523) 11,917 (291)	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8% 45.9% -1.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357 37,899 29,904 -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880 25,982 30,195	\$ \$ \$ \$ \$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523) 11,917 (291) - (309)	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8% 45.9% -1.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax	\$ \$ \$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357 37,899 29,904 - 1,477	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880 25,982 30,195 - 1,787	\$ \$ \$ \$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523) 11,917 (291)	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8% 45.9% -1.0%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2) Total Tax Revenues	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357 37,899 29,904 - 1,477 170,617	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880 25,982 30,195 - 1,787 49,291	\$ \$ \$ \$ \$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523) 11,917 (291) - (309) 121,326	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8% 45.9% -1.0% -17.3% 246.1%
Tax Revenues: Income Tax - Individual Sales and Use Tax - General: Sales and Use Tax - Gross (Footnote 2) Local Sales Tax Distribution (Footnote 1) Sales Tax Adjustments/Refunds Net Sales and Use Tax - General Motor Fuel Taxes: Prepaid Motor Fuel Tax Motor Fuel Excise Tax Total Motor Fuel Taxes Income Tax - Corporate Tobacco & Cigar Taxes Alcoholic Beverage Taxes Estate Tax Property Tax Motor Vehicle - Tag, Title & Fees (Footnote 2)	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,457,911 1,618,992 (752,939) (28,052) 838,001 94,955 76,233 171,188 29,357 37,899 29,904 - 1,477 170,617	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,407,045 1,699,656 (781,566) (10,980) 907,110 90,736 72,063 162,799 29,880 25,982 30,195 - 1,787 49,291	\$ \$ \$ \$ \$ \$ \$ \$ \$	50,866 (80,663) 28,627 (17,072) (69,108) 4,219 4,170 8,389 (523) 11,917 (291) - (309) 121,326	3.6% -4.7% 3.7% -155.5% -7.6% 4.7% 5.8% 5.2% -1.8% 45.9% -1.0% -17.3% 246.1%

Footnotes:

Total Taxes and Other Revenues

- 1. The Local Distribution has been adjusted with an end-of-month accrual to reflect Sales Tax payment activity after the actual distribution 3 days before month-end.
- 2. Effective March 1, 2013, legislation (H.B. 266) went into effect to establish a new Title ad Valorem Tax in lieu of Automobile Sales Tax collected at the point of sale and replacing the annual ad valorem "birthday" tax paid on the assessed value of vehicles purchased before January 1, 2012. Due to the corresponding shifting of tax revenues from Sales Tax to Motor Vehicle (TAVT), gross Sales Tax collections are under-stated and Motor Vehicle fees over-stated relative to collections in FY 2013.

2,640,327

4.4%

3. "Other Fees & Taxes" includes payments that have been deposited in the bank, but for which returns may not yet have been processed. The undistributed amounts are then re-classified (as returns are processed) to the proper and respective revenue account. "Other Fees" also includes Unclaimed Property collections.